The study was paid for by the Bower Foundation, which was established by Dr. John Bower, a nephrologist who moved to UMC from Virginia in 1961 and established kidney care centers. Dr. Bower is Professor Emeritus of Medicine (nephrology) at UMC

According to its mission statement, The Bower Foundation is committed to the promotion of fundamental improvements in the health status of all Mississippians through the creation, expansion, and support of quality healthcare initiatives.

The Bower Foundation funded grant reference number 2006-102  to Mississippi State University - The John C. Stennis Institute of Government for a study on "The Impact of Tobacco Tax Changes on Government Revenues" 9/1/2006 - 4/30/2007.

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As a blogger responded to David Hampton, "John Bower is going to be in favor of the work he essentially paid for. The Bower Foundation sponsored the Stennis work to "prove" the premise of the swap.

The results of the study was a foregone conclusion.

There are a myriad of assumptions to make it appear that the plan all proves out nice and neat. When you hire a consultancy, which is the role Stennis is playing in this effort, you are going to get the results you desire.

David Hampton put this poem, written by Dr. John Bower, on his blog. David found it funny:

Poem for Haley

Dr. John Bower, professor emerits of nephrology at UMC, creator fo the Bower Foundation that does much public good and a true renaissance man, sent me a little poem about the current debate on raising the cigarette tax. He's for it, by the way. We don't publish poetry in the paper, but this was too priceless to keep to myself. Here it is:

Soliloquizing

Disregard the people's side
Forsake the health of youth
Oppose the rising political tide
Deny the economic truth
Ignore the medical facts
Alone with none on your side
Hold blindly to no new tax
Abandon not your lobbyist pride